

COUNTY EXECUTIVE'S 2008 BUDGET

DEPT: PROPERTY TAXES

UNIT NO. 1991
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Section 59.60 of the Wisconsin Statutes, property tax requirements are determined by estimating total expenditures and deducting the estimated amount of revenue from non-property tax sources and the amount of any surplus at the close of the prior fiscal year.

1993 Levy Rate Cap: Effective August 12, 1993, Section 59.605, Wisconsin Statutes imposed a property tax rate limit for Wisconsin counties. Separate limits were imposed for operating levy rates and debt service levy rates. The baseline for the rate limit is the 1992 actual tax rate adopted for 1993 budget purposes. The County cannot exceed these operating levy rate and debt levy rate limits unless one or more conditions apply, as described below. The statute establishes specific penalties for failure to meet the tax rate limit requirements. Among the penalties for exceeding the tax rate limits are reductions in State shared revenues and transportation aids.

Under the terms of the 1993 levy rate cap, general obligation debt can be issued only if one of the following conditions is met: (1) a referendum is held that approves the debt issuance; (2) the County Board of Supervisors adopts a resolution that sets forth its reasonable expectation that the issuance of the debt will not cause the County to increase the debt levy rate; (3) the issuance of the debt was authorized by an initial resolution adopted prior to the effective date of 1993 Wisconsin Act 16 (August 12, 1993); (4) the debt is issued for certain specified purposes, including financing regional projects under Section 67.5(7)(f); (5) the debt is issued to fund or refund outstanding municipal obligations; or (6) the County Board of Supervisors adopts an initial resolution authorizing the issuance of the debt by a vote of at least three-fourths of the members-elect of the County Board.

2005 Levy Cap: Effective July 27, 2005, Section 66.0602, 2005 Wisconsin Act 25 Local Levy Limits was enacted so that no city, village, town or county may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The "valuation factor" means a percentage equal to the percentage change in the political subdivision's January 1 equalized value due to new construction less improvements removed between the previous year and the current year but not less than 2%.

The 2005 levy cap combines operating and debt service levy amounts. The conditions under which the levy limit may be adjusted include: (a) if a political subdivision transfers to another governmental unit responsibility for providing any service that the political subdivision provided in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is decreased to reflect the cost that the political subdivision would have incurred to provide that service as determined by the department of revenue; (b) if a political subdivision increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit that provided the service in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased to reflect the costs of that service, as determined by the department of revenue; (c) if a city or village annexes territory from a town, the city's or village's levy increase limit otherwise applicable under this section is increased in the current year by an amount equal to the town levy on the annexed territory in the preceding year and the levy increase limit otherwise applicable under this section in the current year for the town from which the territory is annexed is decreased by that same amount, as determined by the department of revenue; (d)(1) if the amount of debt service for a political subdivision is the preceding year is less than the amount of debt service needed in the current year, as a result of the political subdivision adopting a resolution before July 1, 2005, authorizing the issuance of debt, the levy increase limit otherwise applicable to the political subdivision in the current year is increased by the difference between these two amounts, as determined by the department of revenue and (2) the limit does not apply to amounts levied by a political subdivision for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding obligations of the political subdivision, interest on outstanding debt of the political subdivision, or the payment of related issuance costs or redemption premiums, authorized on or after July 1, 2005, and secured by the full faith and credit of the political subdivision; (e) the limit does not apply to the amount that a county levies in that year for a county children with disabilities education board; and, (f) the limit does not apply to the amount that a 1st class city levies for school purposes. The County is required to comply with both the 1993 levy rate cap and the 2005 levy cap.

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The 2005 levy cap sunset at the end of fiscal year 2006.

The pending State Budget (Senate Bill 40) includes provisions to reinstate levy limits for the 2007 and 2008 levies. At the time of publication, the State Budget has not been finalized.

Section 59.605, Wisconsin State Statutes, establishes specific penalties for failure to meet the limit requirements. Among the penalties for exceeding the limits are reductions in State shared revenues and transportation aids.

BUDGET SUMMARY			
	<u>2006 Budget</u>	<u>2007 Budget</u>	<u>2008 Budget</u>
Property Tax Levy	\$ 232,592,517	\$ 241,047,846	\$ 241,047,846

STATISTICAL SUPPORTING DATA

	<u>2007 Budget</u>	<u>2008 Budget</u>	<u>2007/2008 Change</u>
<u>General County</u>			
Expenditures	\$ 1,281,818,651	\$ 1,375,739,493	\$ 93,920,842
Revenues	993,964,891	1,102,053,308	108,088,417
Bond Issues	46,805,914	32,638,339	(14,167,575)
General County Property Tax Levy	\$ 241,047,846	\$ 241,047,846	\$ 0

COUNTY EXECUTIVE'S 2008 BUDGET**DEPT:** PROPERTY TAXES**UNIT NO.** 1991
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Dept. No.	Department Description	2008 Budget			Type Fund**
		Expenditures	Revenues	Tax Levy	
<u>Legislative and Executive</u>					
1000	County Board	\$ 6,267,281	\$ 24,000	\$ 6,243,281	GEN
1001	County Board-Department of Audit	2,647,915	0	2,647,915	GEN
1011	County Executive-General Office	1,285,438	24,000	1,261,438	GEN
1021	County Exec-Veteran's Services	324,837	13,000	311,837	GEN
1040	County Board-Office of Community Business Development Partners	775,689	84,700	690,989	GEN
	Total Legislative and Executive	\$ 11,301,160	\$ 145,700	\$ 11,155,460	
<u>Staff Agencies</u>					
1019	DAS-Office for Persons w/Disabilities	\$ 839,455	\$ 135,500	\$ 703,955	GEN
1110	Civil Service Commission	61,695	0	61,695	GEN
1120	Personnel Review Board	200,482	0	200,482	GEN
1130	Corporation Counsel	1,945,393	141,027	1,804,366	GEN
1135	DAS-Labor Relations	639,327	0	639,327	GEN
1188	DAS-Employee Benefits	2,260,858	1,263,690	997,168	GEN
1140	DAS-Human Resources	3,161,888	4,700	3,157,188	GEN
1150	DAS-Risk Management	7,039,043	7,039,043	0	INTER
1151	DAS-Fiscal Affairs	4,303,121	11,000	4,292,121	GEN
1152	DAS-Procurement	893,058	39,551	853,507	GEN
1160	DAS-Information Mgt Services	18,607,664	18,252,928	354,736	INTER
1192	DAS-Economic & Comm Develop	3,344,955	3,640,500	(295,545)	GEN
1905	Ethics Board	56,997	0	56,997	GEN
	Total Staff Agencies	\$ 43,353,936	\$ 30,527,939	\$ 12,825,997	
<u>County-Wide Non-Departmental Revenues</u>					
1901	Unclaimed Money (1901-4980)*	\$ 0	\$ 225,705	\$ (225,705)	GEN
1933	Land Sales	0	7,245,331	(7,245,331)	GEN
1937	Potawatomi Revenue	0	3,486,477	(3,486,477)	GEN
1969	Medicare Part D	0	2,768,970	(2,768,970)	GEN
1992	Earnings on Investments (1900-1850)*	0	8,041,000	(8,041,000)	GEN
1993	State Shared Taxes (1900-2201)*	0	38,062,280	(38,062,280)	GEN
1994	State Exempt Cmptr Aid (1900-2202)*	0	2,397,602	(2,397,602)	GEN
1996	Cnty Sales Tax Revenue (1900-2903)*	0	65,208,949	(65,208,949)	GEN
1997	Power Plant Revenue (1900-4904)*	0	356,880	(356,880)	GEN
1998	Surplus from Prior Year (1900-4970)*	0	4,901,148	(4,901,148)	GEN
1999	Other Misc Revenue (1900-4999)*	0	565,000	(565,000)	GEN
	Total County-Wide Non-Departmental Revenues	\$ 0	\$ 133,259,342	\$ (133,259,342)	

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<u>County-Wide Non-Departmentals</u>					
1913	Civil Air Patrol	\$ 10,000	\$ 0	\$ 10,000	GEN
1921	Human Resources & Payroll System	1,662,145	1,662,145	0	GEN
1923	MCAMLIS	995,000	995,000	0	GEN
1930	Internal Service Abatement	(63,998,911)	(63,998,911)	0	GEN
1935	Charges to Other County Units	(10,195,078)	0	(10,195,078)	GEN
1945	Appropriation for Contingencies	3,155,758	0	3,155,758	GEN
1950	Employee Fringe Benefits	6,347,699	6,347,699	0	GEN
1961	Litigation Reserve	200,000	0	200,000	GEN
1985	Capital/Depreciation Contra	(6,671,212)	3,324,178	(9,995,390)	GEN
1987	Debt Issue Expense (1900-8026)*	213,685	202,185	11,500	GEN
1989	Investment Advisory Svcs (1900-6025)*	245,000	0	245,000	GEN
	Total County-Wide Non-Departmentals	\$ (68,035,914)	\$ (51,467,704)	\$ (16,568,210)	
<u>Courts and Judiciary</u>					
2000	Combined Court Related Services	\$ 48,645,035	\$ 12,572,628	\$ 36,072,407	GEN
2430	Department of Child Support	18,708,469	17,711,688	996,781	GEN
	Total Courts and Judiciary	\$ 67,353,504	\$ 30,284,316	\$ 37,069,188	
<u>General Government</u>					
3010	Election Commision	\$ 1,095,314	\$ 50,000	\$ 1,045,314	GEN
3090	County Treasurer	1,490,378	2,005,000	(514,622)	GEN
3270	County Clerk	754,855	482,400	272,455	GEN
3400	Register of Deeds	4,242,729	5,790,559	(1,547,830)	GEN
	Total General Government	\$ 7,583,276	\$ 8,327,959	\$ (744,683)	
<u>Public Safety</u>					
4000	Sheriff	\$ 88,385,785	\$ 14,625,633	\$ 73,760,152	GEN
4300	House of Correction	52,463,264	8,140,606	44,322,658	GEN
4500	District Attorney	20,022,230	8,708,681	11,313,549	GEN
4900	Medical Examiner	4,097,619	964,001	3,133,618	GEN
	Total Public Safety	\$ 164,968,898	\$ 32,438,921	\$ 132,529,977	

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<u>Public Works</u>					
5040	DPW-Airport	\$ 72,599,405	\$ 74,564,781	\$ (1,965,376)	ENTER
5070	DPW-Transportation Services	2,610,495	2,409,883	200,612	INTER
5080	DPW-Architect, Engineer & Environ	6,133,384	5,298,185	835,199	INTER
5100	DPW-Highway Maintenance	17,235,164	16,137,123	1,098,041	GEN
5300	DPW-Fleet Management	10,511,188	10,511,188	0	INTER
5600	Transit/Paratransit	160,448,637	138,204,314	22,244,323	ENTER
5700	DPW-Facilities Management	28,541,871	27,442,321	1,099,550	INTER
5800	DPW-Director's Office	348,966	203,652	145,314	GEN
	Total Public Works	\$ 298,429,110	\$ 274,771,447	\$ 23,657,663	
<u>Health and Human Services</u>					
6300	DHHS-Behavioral Health Division	\$ 170,645,245	\$ 126,587,105	\$ 44,058,140	GEN
7200	DHHS-County Health Programs	68,338,512	53,981,239	14,357,273	GEN
7900	Department on Aging	19,761,061	16,099,843	3,661,218	GEN
7990	Department on Aging - Care Management Organization	188,594,506	188,938,466	(343,960)	GEN
8000	Dept of Health & Human Services	214,389,750	189,133,603	25,256,147	GEN
	Total Health and Human Services	\$ 661,729,074	\$ 574,740,256	\$ 86,988,818	
<u>Parks, Recreation and Culture</u>					
1908	Milwaukee County Historical Society	\$ 242,550	\$ 0	\$ 242,550	GEN
1912	VISIT Milwaukee	25,000	0	25,000	GEN
1914	War Memorial	1,504,594	0	1,504,594	GEN
1915	Villa Terrace/Charles Allis	243,656	0	243,656	GEN
1916	Marcus Center for the Performing Arts	1,280,000	0	1,280,000	GEN
1966	Federated Library	66,650	0	66,650	GEN
1974	Milwaukee County Fund for the Arts	377,688	0	377,688	GEN
9000	Parks, Recreation and Culture	39,487,203	18,762,974	20,724,229	GEN
9500	Zoological Department	22,882,346	16,925,532	5,956,814	GEN
9700	Museum	3,502,376	0	3,502,376	GEN
9910	University Extension	37,507	0	37,507	GEN
	Total Parks, Recreation and Culture	\$ 69,649,570	\$ 35,688,506	\$ 33,961,064	
<u>Debt Service</u>					
9960	General County Debt Service	\$ 62,331,427	\$ 8,899,514	\$ 53,431,913	DEBT
	Total Debt Service	\$ 62,331,427	\$ 8,899,514	\$ 53,431,913	
<u>Capital Projects</u>					
1200- 1876	Capital Improvements*	\$ 55,905,593	\$ 55,905,593	\$ 0	CAP
	Total Capital Projects	\$ 55,905,593	\$ 55,905,593	\$ 0	

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<u>Expendable Trust Funds</u>					
0601	Office for Disabilities Trust Fund	\$ 12,000	\$ 12,000	\$ 0	TF
0701- 0702	BHD Trust Funds	35,100	35,100	0	TF
0319- 0329	Zoo Trust Funds	1,122,758	1,122,758	0	TF
	Total Expendable Trust Funds	\$ 1,169,858	\$ 1,169,858	\$ 0	
	Total County	\$ 1,375,739,491	\$ 1,134,691,647	\$ 241,047,846	

* Revenues include \$30,688,339 in general obligation bonding, \$17,366,329 in reimbursement revenue, \$791,300 in construction fund investment earnings, \$417,000 in sales tax revenues, \$2,163,750 in Passenger Facility Charge cash financing, \$1,453,875 in revenue from the Airport capital improvement reserve, \$1,950,000 in Airport revenue bonds, \$900,000 in private donations and \$175,000 in miscellaneous revenue.

** Type of fund, according to generally accepted accounting principles (GAAP), includes the following:

<u>Designation</u>	<u>Type of Fund</u>
GEN	General Fund
INTER	Internal Service Fund
ENTER	Enterprise Fund
DEBT	Debt Service Fund
CAP	Capital Projects Fund
TF	Trust Fund